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STAMP, J. C. *British Incomes and Property*. Pp. xv, 537. Price, 12s. 6d. London: P. S. King and Son, 1916.

This income study is the latest in the series of monographs by writers connected with the London School of Economics and Political Science. It is described in the author's own words as "the application of official statistics to economic problems." The author has taken great pains to compile the official figures dealing with property income, and to interpret them in terms of the problems in which he is particularly interested. He deals successively with Real Property, Income from the Use of Land, The Income Tax, Income from Securities, Business Profits, and Salaries of Officials. He then makes some application of the official statistics in his discussions of land values and the taxable capacity of Ireland, the national capital, the national income, the distribution of income among persons, and among income classes. Particular interest must attach to this work in the United States, first because of the thorough manner in which the study is presented, but chiefly because of the immediate application that this study must have to the problem of income and land taxes in the United States. The student who is acquainted with the sources of information available in the American government reports on the collection of the income tax is astonished at the wealth of material presented in the British reports. Furthermore, the author shows quite conclusively that tax dodging under the British Act has been largely eliminated. Although there have been a number of private endeavors to discover the income of the people of the United States, the government has made no serious effort to meet this situation, nor has it attempted to secure the maximum results in publicity by issuing a full statement of income tax figures. This study of the excellent British data furnishes an example that America ultimately must follow.

S. N.

#### GEOGRAPHY

HUNTINGTON, ELLSWORTH. *Civilization and Climate*. Pp. xii, 333. Price, \$2.50 New Haven: Yale University Press, 1915.

How would you make a map of civilization and the degrees thereof? One man of whom I asked this question said he would base it upon the industrial productivity of the people. But the more I pursued him for details the less he thought of his method, and he finally abandoned it entirely. I have repeated this experience several times and always with the same result. There are too many modifying circumstances.

We are continually talking about civilization and never defining it. Definitions or measures of civilization that run into quantitative terms nearly always test out badly, yet, despite this fundamental difficulty, Dr. Huntington has made a map of civilization; but this was not his only recourse. In the absence of a definite basis of measurement he fell back on a consensus of opinion, expert opinion. This he obtained before the outbreak of the Great War from persons of wide knowledge living in nearly all civilized countries. These selected persons gave their answers to a series of questions, and Dr. Huntington merely tabulated and mapped the results, giving a map of civilization of great interest. Then he applied certain quantitative tests to this opinion map.